

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 102: Cost Accounting**

L-4, T/P-0

Credits: 04

**Objective:** The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

**Course Contents**

**Unit I**

**Meaning and Scope of Cost Accounting:** Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Difference between financial, cost and management accounting. Basic Cost concepts - Cost classification and elements of cost.

**Materials Control:** Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control (EOQ, FSND, ABC, Stock Levels, JIT, VED), Valuation of Inventory (FIFO, LIFO, Weighted average); Practical examples of EOQ, stock levels, FIFO, LIFO.

(14 Hours)

**Unit II**

**Labour Cost:** Attendance and payroll procedures, overtime, idle time and incentives, direct and indirect labour, remuneration systems and incentive schemes (Halsey, Rowan, Taylor, Merrick, Bedaux, Emerson plans practical examples).

**Overheads: Functional analysis** - factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads, Administration overheads and Selling and distribution overheads in brief. (Overhead rate, Machine rate, under & over absorption practical examples to be taught).

(14 Hours)

**Unit III**

**Cost Sheet** - Preparation of Cost Sheet (simple problems)

**Process Costing** - Meaning and computation of normal profits, abnormal effective and abnormal loss.

(14Hours)

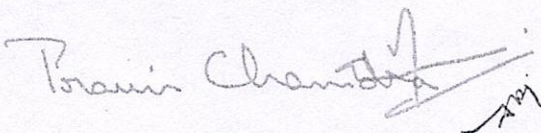
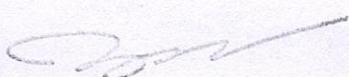

**Unit IV**

**Contract Costing:** Contract meaning, types, Job and Batch costing, preparation of contract accounts, escalation clause, calculation of work in progress, accounting for material: accounting for plant used in a contract; contract profit and loss account, balance sheet. Operating costing (basic problem examples to be taught).

(14 Hours)

**Suggested Readings: (All latest editions)**

1. Maheshwari, S. N. and Mittal, S. N., Cost Accounting—Theory and Problems, ShriMahavir Book Depot.
2. Arora, M.N., Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (Latest Edition), Cost Accounting, McGraw Hill Education.
4. Pandey, I.M., Management Accounting, Vikas Publishing House, Delhi.
5. Khan M.Y., Management Accounting, McGraw Hill Education.
6. P.C.Tulsian, Introduction to Cost Accounting, S.Chand, Delhi.



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA-104 –Decision Techniques for Business**

L-4, T-0

Credits -4

**Objective:** The objective of this paper is to develop student's familiarity with the basic concept and tools in statistics and operations research. These techniques assist specially in resolving complex problems serve as a valuable guide to the decision makers.

**Course Contents**

**Unit I**

**Statistics:** Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of Frequency distribution - Graphics, Bars, Histogram.

**Measures of Central Tendency** - Mean Median and Mode, Partition values - quartiles, deciles and percentiles; **Measures of variation** - Range, IQR, quartile, deciles and percentiles, quartile deviation and standard deviation and Lorenz Curve.  
**(14 Hours)**

**Unit II**

**Correlation Analysis:** Correlation Coefficient; Assumptions of Correlation Analysis; Coefficients of Determination and Correlation; Measurement of Correlation- Karl Person's Methods; Spearman's Rank correlation; **Regression:** meaning, assumptions, regression lines, ordinary least square method of regression; Pitfalls and Limitations Associated with Regression and Correlation Analysis.  
**(14 Hours)**

**Unit III**

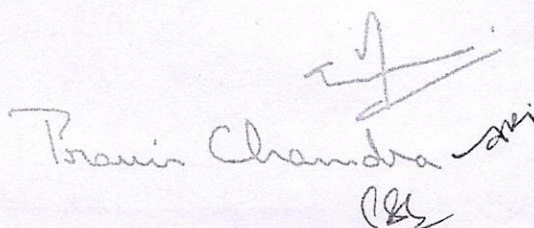
**Linear Programming:** Concept and Assumptions, Usage in Business Decision Making, Linear Programming Problem: Formulation, Methods of Solving: Graphical and Simplex, problems with mixed constraints: Duality.  
**(14 Hours)**

**Unit IV**

**Transportation and Assignment problems:** General Structure of Transportation Problem, Methods for Finding Initial Solution and Testing for Optimality. **Assignment Problem:** Hungarian Assignment Method, unbalanced assignment problems, restrictions in assignment, Travelling Salesman Model.  
**(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Vohra, N.D., Quantitative Techniques in Management, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K., Quantitative Techniques and Operation Research, Sultan Chand.
3. Rajagopalan, S. & Sattanathan, R., Business Statistics & Operations Research, McGraw Hill Education.
4. Sharma, J.K., Operations Research: Problems & Solutions, Macmillan India Ltd.
5. Render, Barry, Stair, R.M., Hanna, M.E., Quantitative Analysis for Management, Pearson Education.
6. Bajpai, Naval, Business Statistics, Pearson Education.



Brahm Chandra



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 106: Business Environment**

L-4, T-0

**Credits: 04**

**Objective:** To familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions and how the Indian Economy is influencing the business environment in India context.

**Course Contents**

**Unit I**

**An Overview of Business Environment:** Type of Environment-Internal, External, Micro and Macro Environment, Socio-cultural environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Process and Limitations of Environmental Analysis. **(14 Hours)**

**Unit II**

**Planning and Economic Development and Problems in Indian Economy:** Economic Problems: **Magnitude, Causes, effects, and measurement tool**, Poverty, Inequality, Unemployment, Concentration of Economic Power, Low Capital Formation and Industrial Sickness.

**Ease of doing business reforms like Startup India, Swachh Bharat Abhiyan.** **(14 Hours)**

**Unit III**

**Concepts of Macro Economics and National Income Determination:** Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables, circular flow in 2,3,4 sector and multiplier in 2,3,4 sector.

**National Income:** Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

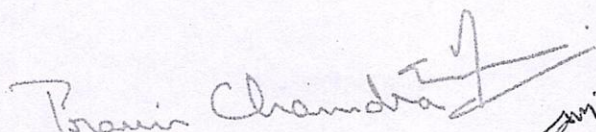

**Macro Economic Framework:** Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between saving and Consumption, Investment function. **(14 Hours)**

**Unit IV**

**Economic Environment:** Nature of Economic Environment, Economic, Monetary and Fiscal Policies, FEMA, FDI, WTO, GATT, **Occupational structure and contribution of various sectors in GDP of the country.** **(14 Hours)**

**Suggested Readings: (All latest editions)**

1. Paul J., Business Environment, McGraw Hill Education.
2. Cherunilam, Francis, Business Environment - Text and Cases, Himalaya Publishing House.
3. Dhingra, I C., Indian Economy, Sultan Chand & Son.
4. Aswathappa, K., Essentials of Business Environment, Himalaya Publishing House.
5. Gupta C. B, Business Environment, Sultan Chand.
6. Dwivedi, D. N. Macro Economics, McGraw Hill Education.



**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 108: E-Commerce**

L-3, T-0

Credits: 03

**Objectives:** The course imparts understanding of the concepts and various application issues of e-commerce like Internet infrastructure, security over internet, payment systems and various online strategies for e-commerce.

**Course Contents**

**Unit I**

**Introduction to E-Commerce:** Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, Electronic Commerce, Types of Electronic Commerce, Electronic Commerce Models, Challenges and Barriers in E-Commerce environment; E-Commerce in India : Transition to E-commerce in India, Indian readiness for E-commerce, E-Transition challenges for Indian corporate.  
**(8 Hours)**

**Unit II**

**HTML:** Elements, Tags and basic structure of HTML files, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls.  
**(10 Hours)**

**Unit III**

**Electronic Payment System:** Digital Payment Requirements, Electronic Payment System, Types of Electronic Payment Systems, Concept of e-Money, Infrastructure Issues and Risks in EPS, Electronic Fund Transfer.

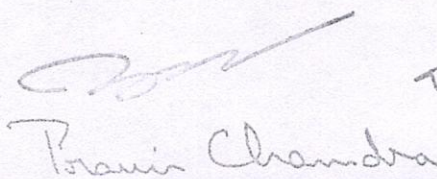
**Security Issues in E-Commerce:** Need and concepts, Electronic Commerce security environment, security threats in E-Commerce environment, Basics of Encryption and Decryption. **(12 Hours)**

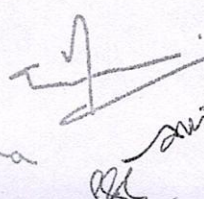
**Unit IV**

**E-commerce Applications:** E-commerce applications in various industries, Emerging Trends in E-Commerce, Mobile Commerce; Economic, Technological and Social Considerations, Regulatory and Ethical considerations in E-Commerce.  
**(12Hours)**

**Suggested Readings: (All latest editions)**

1. Elias M. Awad, Electronic Commerce - From Vision to Fulfillment, PHI Learning.
2. Joseph, P.T. and Si., E-Commerce — An Indian Perspective, PHI Learning.
3. Efraim Turban, David King, Dennis Viehland, Jae Lee: Electronic Commerce — A Managerial Perspective, 4th Edition, Pearson Education.
4. Bharat Bhaskar, Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.
5. Dave Chaffey, E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
6. Schneider Gary, Electronic Commerce, Cengage Learning.

  
Pravin Chandra

  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 110: Business Communication**

L3, T-0

**Credits: 03**

**Objective:** To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

**Course Contents**

**Unit I**

**Fundamental of Communication:** Meaning and significance of communication, Process of Communication, Principles of Effective Business Communication, 7Cs; How to Improve Command over Spoken and Written English, Effective Listening.  
**(8 Hours)**

**Unit II**

**Communicating in a Multicultural World:** Idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, The Cross Cultural Dimensions of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication barriers.  
**(10 Hours)**

**Unit III**

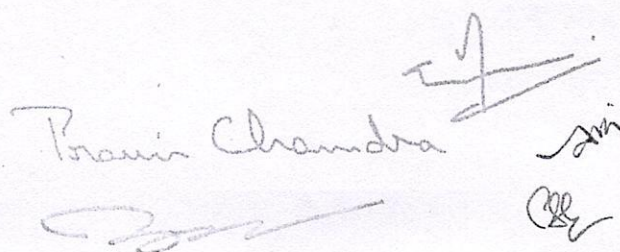
**Business letter writing and Presentation Tools: Business letters-** Need, Functions and Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters and Complaints; Employment related letters Interview Letters, Promotion. Letters, Resignation Letters,  
**(12 Hours)**

**Unit IV**

**Departmental Communication:** Barriers of Communication, Meaning, Need and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of the meeting. Project and Report writing, How to Make a Presentation, Presentation Tools, Guidelines for Effective Presentation.  
**(12 Hours)**

**Suggested Readings: (All latest editions)**

1. Lesikar . Business Communication: Making Connections in a Digital World. McGraw Hill Education.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. Business Communication Today, Pearson.
3. Krizan et al . Effective Business Communication, Cengage Learning.
4. Scot, O. Contemporary Business Communication, Biztantra, New Delhi.
5. Chaney & Martin . Intercultural Business Communication, Pearson Education
6. Penrose et al . Business Communication for Managers, Cengage Learning.

  
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**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, NEW DELHI**  
**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 112: E-Commerce Lab**

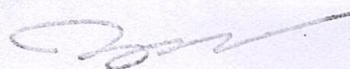
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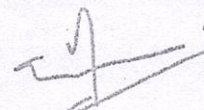
**Credit: 01**

**Objective:**

Lab would be based on the Paper BBA-108: E-Commerce and will cover the following : Creating Web pages using HTML Tags, Elements, Basic and advanced text formatting, multimedia components in HTML documents, Designing of webpage: Document Layout, List, Tables, Hyperlink, Working with Frames, Forms and Controls and other relevant things.

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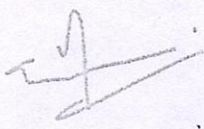
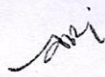
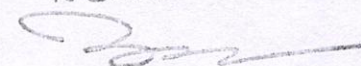



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**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 114: Minor Project-I**

**Credits: 03**

During the second semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary / secondary data. The project title and the supervisor will be approved by the Director / Principal of the Institution. It shall be evaluated by an External Examiner to be appointed by the University.

  
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**BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**BBA 116: MOOC**

**Credits: 03**

To remove rigid boundaries and facilitate new possibilities for learners in education system, study webs of active learning for young aspiring minds is India's Nation Massive Open Online Course (MOOC) platform. Massive Open Online Courses (MOOCs) are online courses which are designed to achieve the three cardinal principles of India's education policy: Access, Equity and Quality. MOOCs provide an affordable and flexible way to learn new skills, career development, changing careers, supplemental learning, lifelong learning, corporate eLearning & and deliver quality educational experiences at scale and more.

A student is required to earn 3 credits by completing quality –assured MOOC programme offered on the SWAYAM portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. Successful Completion certificate should be submitted to respective institute for earning the course credit.

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